



Communicator

American Accounting Association

Two-Year College Section

Fall 2002

Letter from the President of American Accounting Association Creating Value through Local Conferences

For the American Accounting Association to succeed, members must perceive that the benefits of membership exceed their dues and the opportunity cost of the time they contribute to participate in AAA activities. Because AAA activities are largely organized and implemented by volunteers, for many of us the opportunity cost of the time we devote to the AAA far exceeds our dues. AAA members volunteer countless hours for a wide array of section, region, local, and association-wide activities. To achieve its potential and meet its mission, the AAA must offer prospective and current members more benefits than the costs they incur to develop, deliver, and participate in AAA activities. With this in mind, there are two reasons why I am championing and supporting local conferences:

1. Local conferences and other activities that require considerable local volunteer work

but relatively small financial outlays are great ways to create value for faculty at two-year colleges and other resource-constrained institutions. If successful, ultimately these activities will encourage attendees to join and support the AAA because the value proposition will become very attractive to them. Many individuals at these schools simply cannot afford to go to regional, section, and association meetings and, moreover, there is a widely held perception, if not a reality, that these meetings do not target enough activities to their needs.

2. My wife and I both graduated from a two-year college and I taught at one for nearly ten years and at a large state university for two years, four of the most prestigious universities in the world for 15 years,

and Boston College for five years. This broad-based experience has helped me appreciate the tremendous value that is created throughout the educational system by schools with widely diverse missions. My wife and I are particularly supportive of the missions at two-year colleges and mindful of the resource constraints. My vision is that in a few years outstanding local conferences will occur regularly throughout the country and that local volunteers, perhaps with the help of the AAA office in Sarasota and the regions and sections, will create so much value for attendees that they will enthusiastically: (1) volunteer to help develop and deliver the conferences, (2) pay a modest fee to cover the conferences' financial costs, and (3) join the AAA.

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Two-Year College Section NEWS GROUP



Tim Nygaard of Madisonville Community College, our Section's webmaster, has been given the challenge to develop a newsgroup of the Two-Year College Section members so we can exchange our teaching ideas, problems, and solutions. We are currently working on this, so look for it in the future. We would like to see it grouped by region to facilitate organizing local conferences.

Tim's email address is Tim.Nygaard@kctcs.edu in case you have any suggestions. Or you can email Christy at ckloezem@glendale.edu.

We are a great section and have so much knowledge among all of us—let's share it!

Christy Kloezeman
Vice Chairperson

Upcoming AAA Annual Meetings

2003	Honolulu, Hawaii	August 3–6
2004	Orlando, Florida	August 8–11
2005	San Francisco, California	August 7–10
2006	Washington, D.C.	August 6–9

Upcoming Regional Meetings

2003 Southeast Regional Meeting

March 27, 2003 – March 29, 2003 — Charleston, SC

2003 Mid-Atlantic Regional Meeting

April 10, 2003 – April 12, 2003 — Philadelphia, PA

2003 Midwest Regional Meeting

April 10, 2003 – April 12, 2003 — St. Louis, MO

2003 Western Regional Meeting

April 24, 2003 – April 26, 2003 — Breckenridge, CO

2003 Northeast Regional Meeting

April 24, 2003 – April 26, 2003 — Stamford, CT

2003 Ohio Regional Meeting

May 1, 2003 – May 3, 2003 — Dublin, OH



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Local Conferences Held in Los Angeles and New York City

By Christy Kloezeman

The Two-Year Section of American Accounting Association sponsored a Local Conference in the Los Angeles Area on April 19, 2002 at Glendale Community College.

The conference started with a panel on articulation. Discussion occurred regarding what the four-year colleges could do to help the two-year colleges make their accounting courses transfer successfully.

After the panel discussion there were breakout sessions on learning styles, service learning, online classes, and active learning activities. Videos that could be incorporated into the classroom were available for review. Publishers displayed their available textbooks and took questions from the attendees.

The conference ended with a dinner and a keynote speaker, Paul Solomon. Paul spoke on the Core Competencies that will aid in articulation with four-year colleges.

The New York City Conference was delayed due to 9/11 but still happened and will be reported in the next issue of *Communicator*.

To get you started on *your* local conference, here are some suggestions:

LOCAL CONFERENCES

How to Start—It's really not that hard

To begin to plan a local conference the following items must be determined (1) Organization, (2) Date, Time, and Place, (3) Cost, (4) Advertisement, (5) Breakout Sessions, and (6) Follow-up.

Organization

One person should take the lead in setting up the conference. Two other educators should be included to help with getting the breakout sessions and other details.

Date, Time, and Place

First, select the place that is centrally located to all local two- and four-year colleges.

The date is usually determined by the availability of the rooms at the selected college.

The time should be during the day. Most instructors can cancel classes during the day to attend a conference, but have a difficult time going to an evening meeting. High schools, if you want to include them, want to come during the day. Note that Friday night was not the most desired day and time.



Cost

Make the cost nominal to make sure people are committed to come. \$10 is enough to pay for snacks and office supplies. Add an additional amount if a light luncheon is provided. The college should provide the rooms without charge. A dinner, though nice, was not well attended even when the attendees prepaid.

Advertisement

Obtain the names and addresses of all the two- and four-year colleges in your area. Include the high schools if desired. Many high

schools have a directory of all the colleges in their local area. Ask a high school principal for one. Do not forget the publishers.

Create a flyer and send to the accounting faculty at each college and school. A basic idea of the breakout sessions should be included. Follow up with phone calls to remind them to set aside the date. The flyer alone will not bring attendees.

Do not forget to include the Continuing Education feature of the conference. The AAA home office will provide the forms for you to complete to be sure it is approved.

Breakout Sessions

Ask educators in your local area to present topics that would be of interest to all attendees. Online class techniques and active learning activities are always a good topic. Attendance will always increase when people feel they can contribute something to the conference. Ask educators and publishers to suggest possible presenters on selected topics. A theme is always a good place to start.

Follow-Up

Even though an evaluation form is included in the conference handouts, few are ever returned. The best evaluation is a follow-up phone call to the attendees.

Twenty-five attendees is a good number for the first conference. Once one local conference has been started, the framework for the next makes the following one less time-consuming.

CHALLENGE

The Two-Year College Section needs to take the lead on the local conferences. I would like to challenge the Two-Year College Section members to organize at least two new local conferences this year and to continue the two that have been conducted.

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Lifetime Achievement Award and Educator of the Year Awarded

At the Annual Meeting in San Antonio, Texas the Lifetime Achievement Award was presented jointly to two well deserving educators: Lynn Mazzola and Barbara Chiappetta of Nassau Community College.

The Educator of the Year was awarded to Ellen Sweatt of DeKalb College.

Now is the time to think about the selection of the awards for 2003.

Please see pages 12 through 14 of this *newsletter* to make nominations.

Introducing Accounting Students to the Real World

Gadis J. Dillon, Ph.D., CPA, Professor of Accounting, Oakland University

The Accounting Education Change Commission and others have recommended increasing students' awareness and knowledge of the business environment. Accordingly, Introductory Accounting students should have some exposure to real-world situations, not just classroom and textbook information. To that end, I recently developed a group exercise for my Introductory Financial Accounting classes to achieve such exposure. As the exercise evolved, it also incorporated team-building exercises and written and oral communication skill development activities.

The essence of the exercise is to send small groups of students (six–eight) to visit successful professional accountants in their offices. The visits last one hour, and give the students an opportunity to discuss careers, attributes for success, and other issues with the professionals. By observing and interacting with individuals who have achieved a high level of success in the business community, students may have role models and may also be influenced to have a more positive attitude toward accounting as a career. For most of my students, the opportunity to spend an hour in almost one-on-one conversation with a successful professional is a new and valuable experience. After the visit, each group prepares and presents written and oral reports of the visit.

For this assignment, the professionals are members of our departmental Accounting Advisory Board (approximately 25 corporate executives and partners in CPA firms).

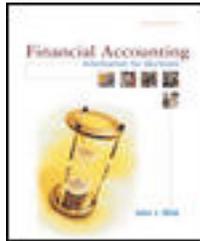
Most Board members readily agree to host groups of students. In fact, at subsequent meetings of the Advisory Board, the project was often the subject of positive comments. In general, the students also found the exercise to be a quite positive experience (although concerns about scheduling and coordinating were expressed). Schools without formal advisory boards can contact the state CPA society or organizations such as FEI.

The project does require a considerable amount of coordination and communication on the instructor's part. I communicate with the Board members to solicit their participation, again to let them know which students would be contacting them, and again to thank them for participating and to seek follow-up comments. I also spent considerable time developing explicit instructions for the students, in particular in providing guidance on how to contact their professional and how to conduct themselves during the interview.

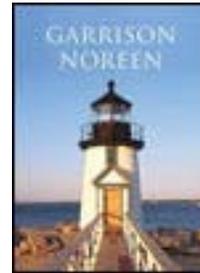
Full information about the project, including the detailed instruction sheet and copies of correspondence, is available upon request.

Gadis J. Dillon, Ph.D., CPA, is Professor of Accounting at the Department of Accounting and Finance, School of Business Administration, Oakland University, Rochester, MI. Phone: (248) 370-4289; Fax: (248) 370-4275; Email: dillon@oakland.edu.

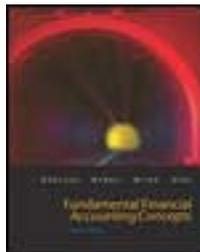
McGraw-Hill/Irwin Accounting:



Financial Accounting, 2/E
John J. Wild
ISBN: 0072536691



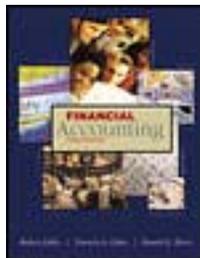
Managerial Accounting, 10/E
Ray H. Garrison
Eric Noreen
ISBN: 0072528788



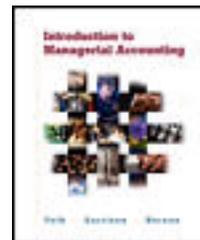
Fundamental Financial Accounting, 4/E
Thomas P. Edmonds
Frances M. McNair
Edward E. Milam
Philip R. Olds
ISBN: 0072524073



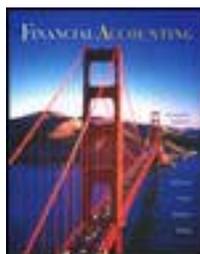
Fundamental Managerial Accounting, 2/E
Thomas P. Edmonds
Frances M. McNair
Edward E. Milam
Philip R. Olds
ISBN: 0072524065



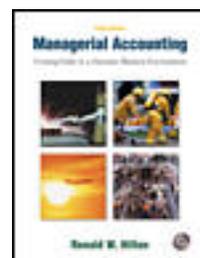
Financial Accounting, 3/E
Patricia Libby
Robert Libby
Daniel G. Short
ISBN: 0072508078



Introduction to Managerial Accounting
Jeannie M. Folk
Ray H. Garrison
Eric Noreen
ISBN: 0072468440



Financial Accounting, 11/E
Jan Williams
Sue Haka
Mark S. Bettner
Robert Meigs
ISBN: 0072826762



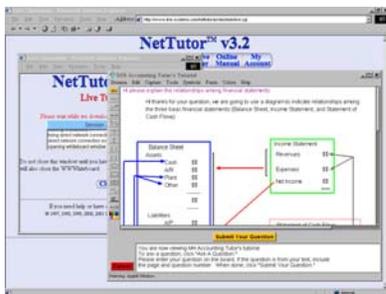
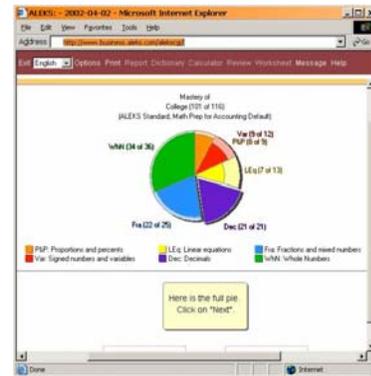
Managerial Accounting, 5/E
Ronald W. Hilton
ISBN: 0072486600

Helping Your Students Succeed!

ALEKS (Assessment and LEarning in Knowledge Spaces) Math Prep for Accounting is an artificial intelligence-based system for individualized learning, available from McGraw-Hill over the World Wide Web.

ALEKS interacts with the student much as a skilled human tutor would, moving between explanation and practice as needed, correcting and analyzing errors, defining terms, and changing topics on request. When students focus on exactly what they are ready to learn, they build confidence and a learning momentum that fuels success.

Visit the ALEKS website at <http://www.business.aleks.com>.



Net Tutor is a breakthrough program that allows one-on-one assistance completely online. Qualified accounting tutors equipped with a copy of your McGraw-Hill/Irwin textbook work online with your students on specific problems or concepts from their text.

The **Live Tutor Center** via NetTutor's WWWhiteboard enables a tutor to hold an interactive, on-line tutorial session with a student or several students. The **Q&A Center** allows students to submit questions at any time and retrieve answers within 24 hours. Finally, the **Archive Center** allows students to browse for answers to previously asked questions. They can also search for

questions pertinent to a particular topic, and can ask a follow-up question if they encounter an answer they do not understand.

The online resource **GradeSummit** provides a series of practice tests written to coincide with your text's coverage. Once a student has taken a particular test, GradeSummit returns a detailed results page showing exactly where the student did well and where he or she needs to improve. They can compare their results with those of their other classmates, or even with those of every other student using the text nationwide. With that information, students can plan their studying to focus exclusively on their weak areas, without wasting effort on material they've already mastered. And they can come back to take a retest on those subjects later, comparing their new score with their previous efforts.



As an instructor, you'll know which students are falling behind simply by consulting GradeSummit's test logs, where results for every student in your course are available for review. Because GradeSummit's results are so detailed, you'll know exactly what topics are causing difficulties—an invaluable aid when it comes to planning lectures and homework.

For more detailed information on these products or services, please visit www.mhhe.com/oscar.



TO AGREE OR NOT TO AGREE? THAT IS THE QUESTION WE ASKED THE STUDENTS

Abbie Gail Parham, Bill Francisco, and Ann Kelly, all at Georgia Southern University

The accounting curriculum is currently under attack from within the profession for the content and delivery of accounting courses. In a joint effort to examine these issues, the American Accounting Association, the American Institute of Certified Public Accountants, and the Institute of Management Accountants joined with the Big 5 accounting firms to support a project by W. Steve Albrecht and Robert J. Sack (A&S) that examined the future of accounting education. In their study, *Accounting Education: Charting the Course through a Perilous Future*, A&S considered content and pedagogy by comparing accounting faculty and accounting practitioner responses.

The authors used a survey instrument to interview accounting majors and other nonaccounting business majors. The study hoped to establish if the students' perceptions of skills' importance are consistent with that of the faculty or that of the practitioners studied. The purpose of this study is to determine if the skills seen as most important by accounting faculty and accounting practitioners are the same skills deemed important by today's business student. Further, the study hoped to see if the assessment of the skills' importance was the same for all business majors. Based on the results of this study, accounting educators may have a better understanding of how the faculty may employ pedagogy and content in a manner that will bring student perceptions of important skills into line with those of professional accountants.

The students provided demographic data on their backgrounds and majors. The sample consisted of 223 undergraduate students in the College of Business Administration at Georgia Southern University in Statesboro, Georgia. They consisted of both pre-business and declared business majors. Of those surveyed 56 percent were male, 63 percent were between the ages of 18 and 20, and 67 percent were white. Fifty-two percent had over 30 hours of credit. Fifty-three percent had parents with less than a four-year degree. Of those surveyed, 10 percent were accounting majors, 13 percent were finance or economics majors, 16 percent were information systems or logistics majors, 40 percent were management or marketing majors, and 21 percent were other business majors or combinations of majors.

The instrument also asked a series of questions about the importance of various skills. Students were asked to rate these skills, on a scale of one to five, with one being not important and five being very important, to determine which they felt were most important to their future careers. The authors then compared the responses to accounting faculty and practitioners as reported by the A&S study with the accounting and other business majors surveyed by the authors. The data were then ranked and analyzed to find relevant differences in the responses of the four groups. Taking those average scores, the authors ranked the skills from one being the skill with the highest average score to 18 being the skill

with the lowest average score for each of the four groups. An average of all the rankings was then taken. Those data are shown in Tables 1 and 2.

In their study, A&S pointed out that accounting education has frequently been criticized for spending too much time on content mastery and too little time ignoring skills that will enrich their lives and make them successful. They specifically charge that:

Students forget what they memorize. Content knowledge becomes dated and is often not transferrable across different types of jobs. On the other hand, critical skills rarely become obsolete and are usually transferrable across assignments and careers. Accounting education has frequently been criticized for spending too much time on content mastery and too little time and effort on helping students to develop skills that will enrich their lives and make them successful (A&S 55).

The major purpose of this study was to compare attitudes of skill importance between various groups to see if, in fact, students considered the same skills important as their professional colleagues. The authors found differences of opinions among faculty, practitioners, and students in what skills are viewed as most important. The A&S study asked faculty and practitioners to rank the skills they believe are most important on a one-to-five scale, with one being least important and five being most important. Students were asked to rank the skills they believe will be most important in their future career on a similar one-to-five scale. The results of the respondents are shown on the next page in mean scores (Table 1) and overall numerical rankings (Table 2).

TO AGREE

The group as a whole considered that written communications and oral communications were the most important skills. All respondents were fairly equal in their judgment of oral communication skills. The practitioners, professors, and accounting majors were all very uniform in their rankings of written skills, considering it the most needed skill, while other business majors considered written communication to be the sixth most important. Interpersonal skills were another area where there was general agreement among all respondents. All felt that it was one of the important skills, but not necessarily the most important.

In the survey, practitioners and accounting students were in agreement that leadership was a mid-level skill. Professors, on the other hand, rated leadership as a lower-level skill and business majors considered it to be the third most important skill needed in business. This may be due to the fact that nonaccounting people may feel that for career advancement they need more leadership skills, because nonaccounting students do not have clearly defined standards or professional certifications to spawn advancement.

(continued on page 9)

To Agree or Not to Agree? (continued from page 8)**TABLE 1**
Means Rankings

	Faculty	Practitioner	Accounting Student	Nonaccounting Student	Average of Means
Written Communication	4.39	4.32	4.65	3.97	4.33
Oral Communication	4.22	4.27	4.57	4.20	4.32
Analytical/Critical Thinking	4.53	4.29	4.43	3.95	4.30
Decision Making	4.03	3.96	4.48	4.26	4.18
Interpersonal Skills	3.94	3.89	4.13	4.02	4.00
Teamwork	3.81	4.02	3.87	4.16	3.97
Computing Technology	4.10	4.07	4.04	3.71	3.98
Leadership	3.58	3.83	4.04	4.19	3.91
Professional Demeanor	3.64	3.66	4.39	3.92	3.90
Project Management	3.26	3.66	3.61	3.90	3.61
Business Decision Modeling	3.65	3.65	3.78	3.68	3.69
Negotiation	3.13	3.35	3.57	3.78	3.46
Entrepreneurship	2.99	3.24	3.87	3.70	3.45
Customer Orientation	3.23	3.34	3.61	3.64	3.46
Resource Management	2.98	3.32	3.70	3.61	3.40
Change Management	3.13	3.36	3.09	3.33	3.23
Salesmanship	2.61	2.79	3.26	3.58	3.06
Foreign Language	2.60	2.56	2.70	2.60	2.67

TABLE 2
Numerical Rankings

	Average Faculty Ranking	Average Practitioner Ranking	Average Accounting Student Ranking	Average Nonaccounting Student Ranking	Average Rank
Written Communication	2	1	1	6	2.5
Oral Communication	3	3	2	2	2.5
Analytical/Critical Thinking	1	2	4	7	3.5
Decision Making	5	6	3	1	3.75
Interpersonal Skills	6	7	6	5	6
Teamwork	7	5	9	4	6.25
Computing Technology	4	4	7	11	6.5
Leadership	10	8	8	3	7.25
Professional Demeanor	9	9	5	8	7.75
Project Management	11	9	13	9	10.5
Business Decision Modeling	8	11	11	13	10.75
Negotiation	14	13	15	10	13
Entrepreneurship	15	16	10	12	13.25
Customer Orientation	12	14	14	14	13.5
Resource Management	16	15	12	15	14.5
Change Management	13	12	17	17	14.75
Salesmanship	17	17	16	16	16.5
Foreign Language	18	18	18	18	18

All groups interviewed, with the exception of accounting majors, considered professional demeanor a mid-level skill. The accounting students considered this to be one of the five most important skills. Other majors, the largest number of which were marketing and management majors, tended to regard this as less important because their disciplines put more emphasis on interpersonal skills.

Business decision modeling was found to have agreement between practitioners and accounting students. Professors ranked this as a high-level skill, while nonaccounting majors ranked it a low-level skill. All groups, except nonaccounting business majors who considered it the tenth most important skill, ranked negotiations as a mid-low-level skill.

(continued on page 10)

To Agree or Not to Agree? (continued from page 9)

This ranking may have been higher for the nonaccounting group since, in general, they tend to be more involved with occupations, such as marketing and management, that have a higher need for negotiation skills.

Respondent groups all ranked customer orientation, resource management, salesmanship, and foreign languages very nearly the same and were in general agreement as to their importance. It was somewhat surprising that foreign language was unanimously ranked last given the current emphasis on globalization. Apparently all groups felt that English was the language of business and, therefore, diminished the value of other languages.

OR NOT TO AGREE

Analytical and critical thinking skills show a wide disparity among those surveyed. In general, the professors and practitioners rated this as a top skill, but it was considered fourth by accounting students and seventh by other business majors. The students groups tended to think decision making was a much more important skill than the professional group. The nonaccounting business students considered decision making to be the most important skill, and accounting students rated this skill third. Practitioners ranked this skill fifth, while faculty ranked the skill sixth. This result seems to contradict the statements given in the A&S study. Specifically, the response of a Los Angeles focus group where a respondent was quoted as saying:

We have not trained our students in accounting to deal with uncertainty. Most of them say, "I've got to get my spreadsheet complete before I can make a decision." But today, you have to make some decisions with some risk. You have got to be able to make decisions without perfect knowledge. I think we should look at how we teach people and we should give them some more cases with uncertainty (A&S 55).

It seems interesting in light of these comments that the students are the ones who recognize the value of decision making, but professionals seem to give it little more than lip service.

Teamwork was a skill that also received a wide disparity of responses between groups. The professional groups were closely aligned, but practitioners felt it was more important than professors. The practitioners gave it a fifth-place ranking compared to a seventh-place ranking for professors. The extremes were located in the student results. Accounting majors considered it rather unimportant, giving it a ninth-place ranking. Business majors on the other hand ranked it fourth in importance of all the skills questioned. Business majors are exposed to a number of classes requiring team projects, while accounting majors are not as often involved in team projects in their major. This response may also be conditioned by the fact that a goal of accounting majors is to pass professional exams that are given on an individual, rather than a group, basis.

Computing technology is ranked as a top skill and listed as the fourth most important skill by practitioners and professors. Students, on the other hand, list computer technology well down in the middle of the rankings. Accounting students find technology a mid-level skill, and business majors rank it as a lower-level skill. For most students computer skills have been acquired over their lifetimes, and they consider it a necessary skill but nothing other than a component of common knowledge.

Other skills revealing diversity among respondents were project management, negotiations, entrepreneurship, and change management. Project management tended to rank lower with professors and much lower with accounting students than it did with the professional group and the nonaccounting majors. Entrepreneurship was considered a very low-level skill by professors and professionals. Students, on the other hand, considered this a more important skill. Surprisingly, accounting majors thought it of more importance than their nonaccounting peers. Change management was found to be much more significant to professionals than students. Practitioners and professors have had more real-world experience and are more aware of the fact that change is a fact of life. Due to the young age of the students surveyed, there may not be the recognition that all businesses must change to survive in today's dynamic environment.

CONCLUSIONS

Surprisingly, the gap between accounting faculty, practitioners, and students is very narrow. These three groups recognize many of the same skills as being extremely important. A&S determined that accounting education has frequently been criticized for spending too much time on content mastery and too little time and effort in helping students develop skills that will enrich their lives and make them successful. In this study, the authors have concluded that accounting students agree to the importance of many of the same skills as do professionals in the field. The problem, therefore, may not lie with student interest or academic content.

It appears from the close proximity of rankings for many of the skills that practitioners may not realize that what they are getting is precisely what they're asking for in today's college graduates. When the rankings of practitioners were compared to the rankings of accounting students, the two groups were nearly in agreement, varying by two or fewer positions in the rankings. The authors infer from these data that professionals are getting, for the most part, students who have similar views of which skills are the most important for success.

REFERENCES

- Albrecht, W. S., and R. J. Sack. 2000. *Accounting Education: Charting the Course through a Perilous Future*. Sarasota, FL: American Accounting Association.

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Techniques to Help Improve Students' Writing Skills

by Alan Reinstein, DBA, CPA and Gerald H. Lander, DBA, CPA, CCEA, CFE

SUMMARY: In response to the accounting profession's strong emphasis on improving student writing skills, we provide some practical guidelines to help students improve such critical skills. These suggestions can help all college students, including community college students who may not have relatively little experience in developing and writing many term papers and other projects. Accounting faculty members should, for example, use such sources as the Securities and Exchange Commission's (SEC) "Plain English" guidelines to help their students develop their writing, editing, and rewriting skills. Faculty members should also work together to develop group inputs to strengthen writing skills as well as to strengthen the collegiality among their colleagues.

Introduction and History of the Matter

Accounting curricula reform has long emphasized the need to improve graduates' writing. In 1986, the AICPA membership adopted the Anderson Committee's (1985) recommendations asking that new CPAs improve their communication skills. The National Commission on Fraudulent Financial Reporting (Treadway Commission 1987) recommended that accounting students strengthen their communication skills by taking additional liberal arts courses. Many studies have examined the importance of accounting students developing and improving their writing skills (e.g., Stout et al. 1991). Novin et al. (1990) found that certified management accountants regarded writing skills as students' greatest weakness in functioning effectively as management accountants; Ingram and Frazier (1980) found similar conclusions among CPA practitioners. Baird et al. (1998) also argue that practice with writing skills helped students: (1) learn to write (e.g., reinforcing or improving their writing skills), and (2) write to learn (e.g., helping them learn more in each class). They also showed that informal writing assignments (e.g., asking students to explain at the end of each class day such basic learned issues as "(s)how why discounting is the opposite of compounding" or "(i)dentify three benefits that auditors bring to society") significantly improve students' perceptions about the course and raise their examination scores.

In 1994, the AICPA changed the format, length, and content of the Uniform CPA Examination to assess writing skills. Moreover, future computer-based CPA exams will stress writing skills even more (Cheney 1998). Similarly, the Institute of Management Accountants' and the Financial Executives Institute's joint study (Siegel and Sorensen 1994) urged accounting educators to place additional emphasis on writing skills.

Next, Simons et al. (1995) found that accounting majors have significantly higher apprehension of written and oral communications than do other business majors, Maupin (1993) noted that many of the available courses failed to provide the communication skills necessary for accounting majors to succeed in the workplace.

In 1997, the SEC entered the discussion. In denouncing dense writing styles, legal jargon, and repetitive disclosures in various prospectuses, it issued Rule #33-7380 entitled "Plain English Disclosures," which requires registrants to use "Plain English" in a prospectus' cover page, summary, and risk factor sections. The SEC thus amended Rules 421 and 461 of Regulation C (Rules on the Preparation of Prospectuses) and selected items of Regulation S-K. Its 1998 handbook, "A Plain English Handbook: How to Create Clear SEC Disclosure Documents," which specifies six principles for clear writing: (1) active voice, (2) short sentences, (3) everyday language, (4) tabular presentation of complex material, (5) no legal jargon, and (6) no multiple negatives. Appendix 1 discusses these six principles, and Figure 1 shows relevant portions of syllabi that focuses on writing skills.

Adopting SEC Rules to Help Improve Writing Skills

Faculty members should adopt the SEC's recommendations to help strengthen the writing skills of students and help meet public expectations. They should also recognize that while many faculty members traditionally teach and test editing skills, many different skills are needed to produce a well-written report. For example, student writing contains at least three stages: the exploratory stage, when the student chooses a question to answer and does the preliminary information retrieval; the composition stage, when the student organizes and drafts pieces or all of the paper and seeks out missing information; and the editing stage, when the student goes back and reorganizes parts that don't fit, rewrites awkward or ambiguous parts, checks the grammar, spelling and sentence structure, and other details. Although the SEC's Handbook addresses all three stages, the editing guidelines for Plain English affect only the third stage. Fortunately, software programs can measure changes in this stage—as they cannot in the other stages.

Conclusion

In a recent letter to the SEC, the AICPA supported the SEC's Plain English Rule. It stated that "(t)he SEC's initiative, coupled with the accounting profession's efforts to improve financial reporting, will provide investors with more comprehensive and complete financial information." Our work responded to the SEC's principles of effective writing. Accounting faculty members at many programs may well consider adopting the specific suggestions from these SEC Guidelines and portions of the syllabi presented. Our government echoes the importance of this subject, given that the Sarbanes-Oxley Bill that President Bush recently signed requires publicly traded companies to disclose certain corporate changes in plain English.

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The Two-Year College Educator of the Year Award

Do you know someone who has distinguished him/herself in the field of accounting education? Please nominate that individual for the annual Educator of the Year Award that will be presented at the American Accounting Association conference in Hawaii this summer during the meeting of the Two-Year College Section. This is a wonderful way to recognize the professional contributions of one of our colleagues. A committee of the Two-Year College Section will select the recipient.

ELIGIBILITY:

The candidate must:

1. Have at least ten years of teaching experience and currently teach at a two-year college.
2. Have at least five years of continuous membership (including the current year) in the AAA Two-Year College Section.

Note: Current officers and selection committee members are not eligible for this award. Two-Year College Section members may be eligible if they teach at four-year institutions. Contact the selection committee chair with questions about eligibility.

CRITERIA:

The candidate must show evidence of:

1. Excellence and innovation in teaching accounting.
2. Commitment to the improvement of teaching within his or her institution.
3. Leadership in the development of teaching and learning beyond his or her own courses.

NOMINATION PROCEDURE:

1. The nominator must notify the committee by **May 10, 2003**. This can be done by letter or email message. Self-nominations are acceptable.
2. The candidate must submit nomination materials (see next section) by **May 31, 2003**.
3. The address for submissions is:

Barbara A. Croteau, Selection Committee Chair
Two-Year College Educator of the Year
Santa Rosa Junior College
1501 Mendocino Ave.
Santa Rosa, CA 95401
Phone: (707) 527-4627
Email: BACTeacher@aol.com

NOMINATION MATERIALS:

The *candidate* should submit the following by **May 31, 2003**:

1. Name, college address, home address, college phone number, home phone number, fax number, and email address of candidate.
2. A *curriculum vitae* or resume.
3. Other materials that show:
 - 3.1. Number of years of teaching experience.
 - 3.2. Number of years as a member of the AAA Two-Year College Section.
 - 3.3. Evidence of teaching excellence. Examples: data from teaching evaluations over several years, list of special course development efforts, description of effective teaching strategies used, letters from colleagues and students, examples of course materials, previous teaching awards, or summaries of student ratings.
 - 3.4. Evidence of educational leadership. Examples: conducting seminars, workshops, conferences, or other events for colleagues; papers, texts, newsletters, or other publications related to teaching; work on special projects related to learning.

LIFETIME ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD

Two-Year College Section of the American Accounting Association

The Lifetime Achievement in Accounting Education Award of the Two-Year College Section of the American Accounting Association is designed to recognize full-time college accounting educators who have distinguished themselves for excellence in teaching and for involvement in the accounting profession. The award extends profession-wide recognition to the recipient and promotes role models in academe.

A committee of the Two-Year College Section of the American Accounting Association will review the nominations and select the recipient. The award will be presented at the Annual Meeting of the American Accounting Association.

ELIGIBILITY

The committee will assess each nominee considering the following qualifications. The criteria listed under each qualification will be used as guidelines by the committee in determining the nominee's eligibility for the award.

1. Length of Teaching Career: A past or current full-time accounting educator at a two-year college having a teaching career of at least twenty years. Ten of the twenty years of teaching must have been at a two-year college.
2. Excellence in Classroom Teaching and Motivating Students:
 - a. Demonstration of Innovative Teaching Methods: documented by the nominee's administration, chair, or the nominee.
 - b. Curriculum Development: documented by the nominee's administration, chair, or the nominee.
 - c. Student/Faculty Relations: serving as a mentor, advisor to the Accounting Club, advising students, etc.
 - d. Recommendations from the nominee's colleagues, former students, etc.
 - e. Service to the Department and /or College: serving on department and/or college committees, i.e., curriculum committee, etc.
3. Contribution to the Accounting Profession and Participation in Scholarly Activities:
 - a. Participation in professional accounting organizations, i.e. AICPA, AAA, State CPA societies.
 - b. Participation and attendance at seminars, symposia, short courses, and workshops.
 - c. Scholarly and professional publications.
 - d. Involvement in civic activities.

NOMINATION PROCESS AND APPLICATION PROCEDURE

1. Nominations can be made by anyone who has knowledge of the nominee's background relevant to the eligibility requirements. Self-nominations will *not* be accepted.
2. The deadline for nominations is **May 31**.
3. Each nomination must consist of four copies of each of the following: (1) a completed nomination form, (2) a statement by the nominator supporting his/her nomination detailing how the nominee meets the eligibility requirements, (3) the nominee's *curriculum vitae*, and (4) other submissions to support the eligibility requirements of the award as outlined above.
4. A nominee who is currently involved in administration or research is still eligible for the award as long as he/she has met the twenty-year teaching requirement.
5. The nominee need not be a CPA or hold a doctoral degree.
6. Nominees who are not selected for the award can remain eligible for selection in the future, provided that they still meet the selection criteria and updated biographical data is submitted.
7. In any given year there may be no recipient, one recipient, or more than one recipient.

(continued on next page)

**Two-Year College Section of the American Accounting Association
LIFETIME ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD
2003 NOMINATION FORM**

Name of Nominator _____

Address _____

Signature _____

Name of Nominee _____

College/University _____

Please return this form with supporting documentation by **May 31, 2003** to:

Lynn Mazzola
Nassau Community College
One Education Drive
Garden City, NY 11530
(516) 572-7544
lmazzola@optonline.net

American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399
Office@aaahq.org

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